

VII. PLANNED ACTION OF THE TAX EQUALIZATION AND REVIEW COMMISSION

The Tax Equalization and Review Commission, based on the conclusions and problem areas noted above, has determined that the goal announced last year in the *1997 Statewide Plan of Equalization* continues to be of critical importance. That goal is the progressive improvement in the quality of assessment practices. The assistance of county assessors, county boards of equalization, and the Legislature is of course essential to any long-term improvement in the assessment process.

Progressive improvement will, of course, rebuild public confidence in the assessment process. In order to rebuild that confidence, the valuation decisions which are made at the local level must be defensible. Those valuation decisions are only defensible when objective standards for the evaluation of the process are promulgated, adopted and implemented. *Those objective standards must apply to the county board of equalization as well as the county assessor.* The Commission has determined, therefore, that rather than create a new series of goals for 1998, the statewide plan of equalization should focus on the long-term goal announced last year that has yet to be accomplished. That is, the Commission will continue to focus on the progressive improvement in appraisal practices. The Commission has, however, in light of its experience, come to recognize that not all problem areas are common to every county. Each county, in fact, has its own unique set of issues. The county assessors must therefore, review the current status of their office, identify available resources, establish priorities, address those priorities, and articulate their short and long term objectives. Once this planning process has

been completed, the county assessors can present their needs to their county boards of equalization and perhaps the Legislature, in order to secure additional resources, which are essential.

E.
WHEN AND HOW RESULTS WILL BECOME KNOWN

The Commission included in the *1997 Plan* ratio studies for all counties for 1992 - 1996, as well as county profiles by class of property for 1996.¹⁸ The information contained in those profiles constitutes the benchmarks against which progress in improving county assessment practices may be measured. The statewide plan will provide an opportunity to not only measure progress, but also to identify problem areas as they develop, and to refine the quality of assessment practices. This progress is quantitatively measured through use of the COD and PRD. The purpose behind this measurement is, as counties move closer and closer to the objective standards for the acceptable ranges of COD and PRD, not only to promote credibility in the assessment process, but also to improve uniformity and proportionality in assessments as required by the state constitution. The Commission, for its part, during the statewide equalization process in particular, will expect the county assessors to have completed the planning process set forth above, and to demonstrate progressive improvement in the quality of assessment practices. This improvement will be measured by each county assessor's own identified problem areas, priorities, and progress in addressing those priorities, which will be evident in the county profiles.

¹⁸ The information included is not the preliminary information for 1997, but rather the actual statistical ratio studies for 1996. A fixed benchmark is therefore in place against which future progress may be measured.